

**59-11-105 Tax returns -- Date to be filed -- Extensions -- Maximum time allowed.**

- (1) The personal representative of every estate subject to the tax imposed by this chapter who is required by the laws of the United States to file a federal estate tax return shall file with the commission on or before the date the federal estate tax return is required to be filed:
  - (a) a return for the tax due under this chapter; and
  - (b) a copy of the federal estate tax return.
- (2) If the personal representative has obtained an extension of time for filing the federal estate tax return, the filing required by Subsection (1) shall be similarly extended until the end of the time period granted in the extension of time for the federal estate tax return. Upon obtaining an extension of time for filing the federal estate tax return, the personal representative shall provide the commission with a true copy of the instrument providing for this extension.
- (3) In addition to the extension of time for filing the return for the tax due under this chapter provided for under Subsection (2), the commission, upon good cause shown, may extend the time for filing this return for any further period of time determined by the commission to be proper but not beyond three years from the date the return was to have been filed under Subsection (1).

Renumbered and Amended by Chapter 2, 1987 General Session